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treated similarly to state and local governments, meaning tribes that are no longer subject to federal unemployment taxes and they will be covered under the state unemployment compensation laws. These changes are necessary so that tribes can participate in the federal-state unemployment compensation program. And they're also required to do this under federal fund...to ensure that they continue to have federal funding. The bill would provide that employer provided supplemental unemployment insurance plans are not wages or benefits for tax purposes. Employers often pay benefits under these plans when an employee is permanently terminated. By indicating in statute that receipt...by indicating in statute that receipt of these benefits for permanently unemployed are not wages or benefits, the employee is protected from being disqualified for state provided unemployment benefits. This change would be in line with the federal statutes. The bill would allow the Department of Labor to discontinue printing and distribution of the text of the Employment Security Law. It's rarely asked for and it's more up-to-date on the Internet. The department deems it's inefficient to continue publishing these books. The bill would also delete language in several sections that authorizes the department to utilize a three-member tribunal panel, something that the department has not done for thirty years. The bill would delete language allowing employer appeals to commissioner regarding the rate of unemployment combined tax due, and provides for appeals to an appeal tribunal instead, giving the commissioner the authority to appeal the appeal tribunal's decision. The bill would amend sections to give authority to the department to send tax and interest assessment letters to employers stating final accounts due when the employer has failed to pay taxes or interest under the Uniform State Tax Lien Registration and Enforcement Act, and the department has filed a lien against them. The bill would also implement fraud provisions when (sic--with) penalties for false claims when the department holds telephone continuing claims for unemployment insurance. These claims are often...hold a higher risk of fraud when they do them over the phone. It would also provide venue for the county where the crime is committed and in the county where the person received the benefits. Last, the bill would allow the commissioner to delegate his or her administrative oversight functions over the appeal tribunal and administrative